

SUBJECT: GENERAL LEDGER ACCOUNTS AND RECORDS

4-20-00	Purpose and Scope
10	Grouping and Coding of Accounts
20	Chart of Accounts
30	General Ledger Process
40	Standard General Ledgers
50	General Ledger Accounts Posted by Transaction Code
60	Decision Support Subsidiary Information

4-20-00 PURPOSE AND SCOPE

This chapter sets forth the general ledger accounts and a general ledger record layout for use in all Departmental accounting systems. The use of standard accounts and other elements of data associated with the maintenance of a general ledger system will permit comparability and facilitate the analysis and/or consolidation of similar data and financial statements of the various organizational components of the Department.

The accounts, together with the data prescribed in the record layout, are required in all general ledger systems, including revolving funds, and whether the systems are centralized or decentralized throughout the Department.

The chart of accounts implements the U.S. Government Standard General Ledger which was approved by the Secretary of the Treasury, the Comptroller General of the United States, and the Director, Office of the Management and Budget on August 14, 1986. Agencies were advised to adopt the general ledger accounts since the account structure is a key ingredient in improving financial systems and management efficiency throughout the Government. The standard is intended to:

- o provide control over all financial transactions and resource balances
- o integrate proprietary and budgetary accounting
- o provide for full accrual accounting
- o satisfy basic OMB and Treasury reporting requirements (Program and Financing, Budget Execution Report, and related Treasury Reports)
- o satisfy HHS Department-wide requirements for management reports and preparation of Financial Statements required by the Department and the General Accounting Office.

4-20-10 **GROUPING AND CODING OF ACCOUNTS**

- A. The Government-wide Standard General Ledger (SGL) Chart of Accounts is published and maintained by the Financial Management Service, Department of Treasury, as a supplement to the Treasury Financial Manual.
- B. A four digit account numbering scheme provides the basic structure of the standard general ledger. It incorporates the traditional proprietary and budgetary accounts and also provides for statistical/memorandum accounts. Both the proprietary and budgetary sections are self-balancing within themselves.
 - 1000 Assets
 - 2000 Liabilities
 - 3000 Equity of the U.S. Government
 - 4000 Budgetary
 - 5000 Revenue and Financing Sources
 - 6000 Expense
 - 7000 Gain, Losses and Unusual Items
 - 8000 Government-wide Memorandum Accounts
 - 9000 HHS Memorandum Accounts
- C. As permitted by the Government standard, HHS has excluded some general ledger accounts not pertinent to Departmental operations and has added numerous subsidiary general ledger accounts to meet requirements unique to this Department. All subsidiary accounts will summarize to the Government prescribed account for reporting purposes.
- D. Within the basic structure, summary and posting accounts are provided and are so designated in the HHS Standard General Ledger Chart of Accounts (Exhibit 4-20-A). A summary account is one specified for use Government-wide and is subdivided into subsidiary posting accounts. Accounts which are not further subdivided are posting accounts. Posting accounts include those specified for use Government-wide and those established by HHS to meet Departmental specific needs. Posting should not be made to summary accounts.
- E. Some basic (posting) accounts are subdivided by subsidiary classifications, sometimes called data elements or subaccounts in various agencies of the Government. These subsidiary classifications are needed in conjunction with the general ledger accounts to meet external reporting requirements. Their use is mandatory in all HHS systems. The subsidiary classifications are defined as:

Authorization Source

Appropriation Acts	T
Substantive Law	L

Definition: Funds that become available as a result of appropriation acts passed by Congress versus funds that are automatically available due to existing laws.

Authorization Timing

Current Year Authority	C
Permanent Authority	P

Definition: Current authority requires action by Congress on a request for new budget authority. Permanent authority becomes available without further action by Congress.

Program Financing

Direct Program Authority	D
Reimbursable Authority	R

Definition: Direct obligation are financed by appropriations while reimbursable obligations are financed by offsetting collection (payment for goods or services are provided to the paying entity by the performing account).

Apportionment Category

Category A Apportionment	A
Category B Apportionment	B

Definition: Category A funds are apportioned quarterly. Category B funds are apportioned on some other basis.

Transaction Type

Government	G
Non-Government	N

Definition: An indication of whether an amount is an exchange of assets/liabilities within the Federal Government or an increase/decrease to Federal Government assets/liabilities. This indication is used mainly to eliminate offsetting amounts on combined statements to insure that Government assets and liabilities are included only once. Non-Government entities include individuals, State/Local Government Agencies, Corporations and Foreign Countries.

Type Funding

Funded by Appropriation	F
Unfunded	U

Definition: Costs are either unfunded or funded by appropriation. Traditionally, examples of unfunded costs have been depreciation/amortization and annual/sick leave, meaning the costs were not funded in the current period. The depreciable assets were funded in prior periods. The annual/sick leave costs require funding in future periods. Currently, in HHS systems, these unfunded costs and all funded costs are recorded in basic (posting) general ledger accounts rather than by a subsidiary classification. The funded/unfunded subsidiary classification is limited to transactions in the Allowance for Loss on Receivable Accounts.

Inventory Category

Inventory for Use	M
Inventory for Sale	S

Definition: An indicator of whether inventory of materials and supplies have been purchased for use in operations or for sale.

Object Classification

Definition: A method of classifying obligations and expenditures according to the types of services, articles, or other items involved, e.g., personal services, supplies and materials, and equipment. See Chapter 4-50 for specific codes. Under U.S. Government Standard General Ledger procedures, Undelivered Orders and Expended Appropriation accounts are to be maintained at the major object class level. In HHS systems other general ledger accounts will be maintained by object classification. See 4-20-60 on Decision Support Subsidiary Information.

4-20-20 **CHART OF ACCOUNTS**

The HHS Standard General Ledger Chart of accounts is listed in Exhibit 4-20-A. The listing provides the following information:

Type Record

P = Posting account
S = Summary of subsidiary P accounts

T = Summary of S accounts and/or some P accounts
G = Summary of accounts within financial statement
categories (Assets, Liabilities, etc.)

Account Number - The general ledger account numbers which are displayed to show the "roll-ups" to summary accounts.

Account Title - This is the name of the general ledger account.

Normal Balance

DR = Debit
CR = Credit
DC = Debit/Credit

The general ledger accounts are also published as a separate document entitled "HHS Posted General Ledger." The Posted General Ledger maintains the accounts at the lowest subsidiary level, described in 4-20-10E, and shows all the possible transactions (TCs) that may pertain to the account.

Both the Chart of Accounts and the Posted General Ledger are available to OPDIVs on-line in the SGL/TC Database Documentation System, and are periodically made available in hard copy and electronic formats by the Office of Financial Policy, OS.

4-20-30 **GENERAL LEDGER PROCESS**

The general ledger process begins with the individual input of data by a technician or from interface and batch records, more fully described in Chapter 3-20. The next step in the process is the retrieval of additional data elements stored in the CAN table by the association of the CAN from the input records with the CAN on the table. This process is commonly called the CAN "explosion". The next step is called the "decode" process in which key data elements from input and those retrieved from the CAN table are matched to data elements in the decode table to retrieve the various pairs of general ledger accounts needed to process the defined activity of the transaction code. The final step is the update of the general ledger record for the dollar amount recorded with the transaction Code. This process, together with a listing of the required data elements, is portrayed in Exhibit 4-20-B.

4-20-40 **STANDARD GENERAL LEDGERS**

General ledgers shall be maintained in such a way that data can be produced by accounting point, by appropriation or fund symbols, and by special apportionment, if necessary. Trial

balances must be issued at the accounting point level as this is the lowest level of general ledger control and informational requirements. General ledger data are to be consolidated at OPDIV/Agency/OS level by appropriation or fund symbol.

To maintain this uniformity throughout the Department, data elements listed in Exhibit 4-20-B are maintained in a standard General Ledger Record. The data elements are defined and the record layout are shown on Exhibits 4-20-C and 4-20-D.

4-20-50 **GENERAL LEDGER ACCOUNTS POSTED BY TRANSACTION CODE**

Each general ledger debit entry and credit entry derived from the input of a transaction code and general ledger processing is posted to the general ledger accounts. An example of a Posted General Ledger Account is displayed in Exhibit 4-20-E. Because of its size, the Posted General Ledger is published as a separate hard copy listing. It is also available to OPDIVs on-line in the SGL/TC Database Documentation System, and is periodically made available in both hard copy and electronic formats by the Office of Financial Policy, OS.

4-20-60 **DECISION SUPPORT SUBSIDIARY INFORMATION**

To provide more detailed information to HHS managers about the Department's programs and operations, accounting systems must maintain data at the Fiscal Year, Common Accounting Number (CAN) and Sub-object class level for these selected general ledger accounts:

- 4511 Apportionment Available for Distribution -
Current Quarter
- 4512 Apportionment Available for Distribution -
Subsequent Quarters
- 4611 Allotments Available for Commitment/Obligation
- 4612 Allowances Available for Commitment/Obligation
- 4620 Other Funds Available for Commitment/Obligation
- 4630 Other Funds Not Available for Commitment/Obligation
- 4700 Commitments
- 4800 Undelivered Orders
- 4900 Expended Appropriations
- 4930 Expended Appropriations against Transfers to Other
Agencies
- 1012-1014 Disbursements
- 5000 Series Revenue
- 6000 Series Expense

The FY/CAN/SUB-OC balances of these general ledger accounts will provide the capability to further distribute the amounts to the level of any of the data elements in the CAN table, see Exhibit 3-30-A. For example, commitment data at the object class level can be extracted for a given budget activity or project for a given year.

The data elements to be maintained and the record layout for this subsidiary information are shown in Exhibits 4-20-F and 4-20-G.

These requirements may be revised in the future, as well as the data elements in the CAN table to meet special needs, when the Division Support System is fully designed.

HHS STANDARD GENERAL LEDGER CHART OF ACCOUNTS

TYPE RECORD	ACCOUNT NUMBER	ACCOUNT TITLE	NORMAL BALANCE
G	1000	ASSETS	DR
S	1010	FUND BALANCE WITH TREASURY	DR
P	1011	AUTHORITY	DR
P	1012	DISBURSEMENTS (OTHER THAN PAYROLL)	CR
P	1013	DISBURSEMENTS (PAYROLL)	CR
P	1014	FOREIGN DISBURSEMENTS	CR
P	1015	COLLECTIONS	DR
P	1016	DEPOSIT FUNDS AND BUDGET CLEARING/ SUSPENSE ACCOUNTS	DR
S	1100	CASH	DR
P	1110	UNDEPOSITED COLLECTIONS	DR
P	1120	IMPREST FUNDS	DR
P	1190	OTHER CASH	DR
P	1195	OTHER MONETARY ASSETS	DR
P	1200	FOREIGN CURRENCY	DR
T	1300	RECEIVABLES, NET	DR
S	1310	ACCOUNTS RECEIVABLE	DR
P	1311	ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED	DR
P	1312	REFUNDS RECEIVABLE	DR
P	1313	GENERAL/TRUST FUND RECEIPTS RECEIVABLE	DR
P	1314	ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	DR
P	1315	AUDIT DISALLOWANCES RECEIVABLE	DR
P	1316	ANTICIPATED RECOVERIES - AUDIT DISALLOWANCES	DR
P	1317	INSURANCE PREMIUMS RECEIVABLE	DR
P	1318	ACCOUNTS RECEIVABLE - NON-CURRENT	DR
P	131A	ANTICIPATED RECOVERY - PROGRAM DISALLOWANCES	DR
P	1319	ALLOWANCE FOR LOSS ON ACCOUNTS REC	CR
S	1340	INTEREST RECEIVABLE	DR
P	1341	INTEREST RECEIVABLE ON LOANS	DR
P	1343	INTEREST RECEIVABLE ON INVESTMENTS	DR
P	1344	INTEREST RECEIVABLE ON GENERAL/TRUST FUND RECEIPTS	DR

HHS STANDARD GENERAL LEDGER CHART OF ACCOUNTS

<u>TYPE RECORD</u>	<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>NORMAL BALANCE</u>
P	134A	INTEREST RECEIVABLE ON DELINQUENT ACCOUNTS	DR
P	134B	INTEREST RECEIVABLE ON DELINQUENT LOANS	DR
P	134C	PENALTY RECEIVABLE ON DELINQUENT ACCOUNTS	DR
P	134D	PENALTY RECEIVABLE ON DELINQUENT LOANS	DR
P	134E	ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT ACCOUNTS	DR
P	134F	ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT LOANS	DR
P	1349	ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE	CR
S	1350	LOANS RECEIVABLE	DR
P	1351	LOANS RECEIVABLE - PRINCIPAL	DR
P	1352	LOANS RECEIVABLE - COLLECTIONS	CR
P	1353	GENERAL/TRUST FUND RECEIPTS LOANS RECEIVABLE - PRINCIPAL	DR
P	1354	GENERAL/TRUST FUND RECEIPTS LOANS RECEIVABLE - COLLECTIONS	CR
P	1355	LOANS RECEIVABLE - GUARANTEED/ PLEDGED - PRINCIPAL	DR
P	1356	LOANS RECEIVABLE - GUARANTEED/ PLEDGED - COLLECTIONS	CR
P	1357	LOANS RECEIVABLE - DEFAULTED - PRINCIPAL	DR
P	1358	LOANS RECEIVABLE - DEFAULTED - COLLECTIONS	CR
P	135A	LOANS RECEIVABLE - CURRENT	DR
P	1399	ALLOWANCE FOR SUBSIDY	CR
P	1359	ALLOWANCE FOR LOSS ON LOANS RECEIVABLE	CR

HHS STANDARD GENERAL LEDGER CHART OF ACCOUNTS

TYPE RECORD	ACCOUNT NUMBER	ACCOUNT TITLE	NORMAL BALANCE
	1400	ADVANCES AND PREPAYMENTS	T
			DR
S	1410	ADVANCES TO OTHERS	DR
P	1411	TRAVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS	DR
P	1412	ADVANCES TO COMMISSIONED OFFICERS	DR
P	1413	ADVANCES TO NON-FEDERAL ENTITIES THROUGH PMS	
P	1414	ADVANCES TO OTHERS BY NON- EXPENDITURE TRANSFER	DR
P	1417	ADVANCES TO OTHERS - OTHER THAN THROUGH PMS	
P	1418	ADVANCES TO OTHERS - ESTIMATED ACCRUALS	CR
S	1450	PREPAYMENTS AND DEFERRED CHARGES	DR
P	1451	PREPAYMENTS	DR
P	1452	DEFERRED CHARGES	DR
T	1500	INVENTORIES AND RELATED PROPERTY, NET	DR
S	1510	OPERATING MATERIALS AND SUPPLIES	DR
P	1511	OPERATING MATERIALS AND SUPPLIES HELD FOR USE	DR
P	1512	OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE FOR FUTURE USE	DR
P	1513	OPERATING MATERIALS AND SUPPLIES - EXCESS, UNSERVICEABLE AND OBSOLETE	DR
S	1520	INVENTORY (FOR SALE), NET	DR
P	1521	INVENTORY HELD FOR SALE	DR
P	1522	INVENTORY HELD IN RESERVE FOR FUTURE SALE	DR
P	1523	INVENTORY HELD FOR REPAIR	DR
P	1524	INVENTORY - EXCESS, OBSOLETE AND UNSERVICEABLE	DR
P	1525	MANUFACTURING - RAW MATERIALS AND SUPPLIES	DR
P	1526	MANUFACTURING - WORK-IN-PROCESS	DR
P	1527	MANUFACTURING - FINISHED GOODS	DR
P	1529	INVENTORY (FOR SALE) - ALLOWANCE	CR
P	1530	SEIZED PROPERTY - MONETARY INSTRUMENTS	DR

HHS STANDARD GENERAL LEDGER CHART OF ACCOUNTS

<u>TYPE RECORD</u>	<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>NORMAL BALANCE</u>
S	1540	FORFEITED PROPERTY, NET	DR
P	1541	FORFEITED PROPERTY HELD FOR SALE	DR
P	1542	FORFEITED PROPERTY HELD FOR DONATION OR USE	DR
P	1549	FORFEITED PROPERTY - ALLOWANCE	CR
S	1550	FORECLOSED PROPERTY, NET	DR
P	1551	FORECLOSED PROPERTY	DR
P	1559	FORECLOSED PROPERTY - ALLOWANCE	CR
S	1560	COMMODITIES, NET	DR
P	1561	COMMODITIES HELD UNDER PRICE SUPPORT AND STABILIZATION SUPPORT PROGRAMS	DR
P	1569	COMMODITIES - ALLOWANCE	CR
S	1570	STOCKPILE MATERIALS	DR
P	1571	STOCKPILE MATERIALS HELD IN RESERVE	DR
P	1572	STOCKPILE MATERIALS HELD FOR SALE	DR
S	1590	OTHER RELATED PROPERTY, NET	DR
P	1591	OTHER RELATED PROPERTY	DR
P	1599	OTHER RELATED PROPERTY - ALLOWANCE	CR
T	1600	INVESTMENTS, NET	DR
P	1610	SECURITIES (AT PAR)	DR
S	1611	SECURITIES - UNAMORTIZED PREMIUM OR DISCOUNT	DC
P	1612	SECURITIES - UNAMORTIZED DISCOUNT	CR
P	1613	SECURITIES - UNAMORTIZED PREMIUM	DR
P	1690	OTHER INVESTMENTS	DR
T	1700	FIXED ASSETS, NET	DR
P	1710	LAND	DR
S	1720	CONSTRUCTION IN PROGRESS	DR
P	1721	CONSTRUCTION IN PROGRESS BY OTHER GOVERNMENT AGENCIES	DR
P	1722	CONSTRUCTION IN PROGRESS - BY ALL OTHERS	DR

HHS STANDARD GENERAL LEDGER CHART OF ACCOUNTS

TYPE RECORD	ACCOUNT NUMBER	ACCOUNT TITLE	NORMAL BALANCE
P	1730	BUILDINGS	DR
P	1739	ACCUMULATED DEPRECIATION ON BUILDINGS	CR
P	1740	OTHER STRUCTURES AND FACILITIES	DR
P	1749	ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND FACILITIES	CR
S	1750	EQUIPMENT	DR
P	1751	EQPT IN USE (OTHER THAN ADP & TC)	DR
P	1752	EQUIPMENT - PENDING DISPOSAL	DR
P	1753	CENTRAL LIBRARY - EQUIPMENT AND BOOKS	DR
P	1754	FEDERAL PROPERTY IN CUSTODY OF CONTRACTORS	DR
P	1755	FEDERAL PROPERTY IN CUSTODY OF GRANTEES	DR
P	1756	ADP AND TC EQUIPMENT IN USE	DR
P	1759	ACCUMULATED DEPRECIATION ON EQUIPMENT	CR
P	1810	ASSETS UNDER CAPITAL LEASE	DR
P	1819	ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE	CR
P	1820	LEASEHOLD IMPROVEMENTS	DR
P	1829	ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS	CR
P	1830	AUTOMATED DATA PROCESSING AND TELECOMMUNICATIONS SOFTWARE	DR
P	1839	ACCUMULATED AMORTIZATION ON AUTOMATED DATA PROCESSING AND TELECOMMUNICATIONS SOFTWARE	CR
P	1840	OTHER NATURAL RESOURCES	DR
P	1849	ALLOWANCE FOR DEPLETION	CR
P	1890	OTHER FIXED ASSETS	DR
T	1900	OTHER ASSETS, NET	DR
P	1920	UNREQ AUTHORIZED APPROPRIATIONS	DR
P	1921	RECEIVABLE FROM APPROPRIATIONS	DR
P	1922	BORROWINGS RECEIVABLE FROM TREASURY	DR
S	1930	INTRA-OFFICE TRANSFERS - ISSUED	DR
P	1931	WITHIN FUND TRANSFER	DR
P	1932	ADVANCES & REIMBURSEMENTS	DR
P	1933	ALL OTHER TRANSFERS	DR

HHS STANDARD GENERAL LEDGER CHART OF ACCOUNTS

TYPE RECORD	ACCOUNT NUMBER	ACCOUNT TITLE	NORMAL BALANCE
S	1940	INTRA-OFFICE TRANSFERS - RECEIVED	CR
P	1941	WITHIN-FUND TRANSFER	CR
P	1942	ADVANCES & REIMBURSEMENTS	CR
P	1943	ALL OTHER TRANSFERS	CR
P	1990	OTHER ASSETS	DR
G	2000	LIABILITIES	CR
S	2100	ACCRUED LIABILITIES - OTHER	CR
P	2110	ACCOUNTS PAYABLE	CR
P	2120	DISBURSEMENTS IN TRANSIT	CR
P	2130	CONTRACT HOLDBACKS	CR
P	2140	ACCRUED INTEREST PAYABLE	CR
P	2180	LOAN GUARANTEE LIABILITY	CR
P	2190	OTHER ACCRUED LIABILITIES	CR
T	2200	ACCRUED LIABILITIES - PAYROLL AND BENEFITS	CR
S	2210	ACCRUED FUNDED PAYROLL AND BENEFITS	CR
P	2211	ACCRUED FUNDED PAYROLL	CR
P	2212	ACCRUED FUNDED ANNUAL LEAVE	CR
P	2213	ACCRUED FUNDED COMPENSATORY LEAVE	CR
S	2220	ACCRUED UNFUNDED LIABILITIES	CR
P	2221	ACCRUED UNFUNDED ANNUAL LEAVE	CR
P	2222	ACCRUED UNFUNDED COMPENSATORY LEAVE	CR
P	2225	ACCRUED UNFUNDED FECA LIABILITY	CR
T	2300	UNEARNED REVENUE (ADVANCES)	CR
S	2310	ADVANCES FROM OTHERS	CR
P	2311	ADVANCES FROM FEDERAL AGENCIES FOR DISBURSEMENT THROUGH MANAGEMENT FUNDS	CR
P	2312	ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE TRANSFER	CR
P	2313	ADVANCES - ALL OTHER	CR
P	2314	ADVANCES - ESTIMATED ACCRUALS	DR
P	2315	ADVANCES - THROUGH THIRD-PARTY DRAFTS	CR
P	2320	DEFERRED CREDITS	CR
P	2400	LIABILITY FOR DEPOSIT FUNDS AND SUSPENSE ACCOUNTS, AND UNRECONCILED CASH BALANCES	DC

HHS STANDARD GENERAL LEDGER CHART OF ACCOUNTS

TYPE RECORD	ACCOUNT NUMBER	ACCOUNT TITLE	NORMAL BALANCE
2500	AGENCY LIABILITY IN THE FORM OF NOTES		
CR	PAYABLE AND OTHER BORROWING AGRREMENTS		
S	2510	PRINCIPAL PAYABLE TO TREASURY	CR
P	2511	PRIN PYBL TO TREASURY - BORROWING	CR
P	2512	PRIN PYBL TO TREASURY - REPAYMENT	CR
S	2520	BORROWING FROM FEDERAL FINANCING BANK (FFB)	CR
P	2521	BORROWING FROM FFB - BORROWING	CR
P	2522	BORROWING FROM FFB - REPAYMENT	DR
S	2530	SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY, NET	CR
P	2531	SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY - BORROWING	CR
P	2532	SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY - REPAYMENT	DR
P	2540	PARTICIPATION CERTIFICATES	CR
S	2590	OTHER DEBT	CR
P	2591	OTHER DEBT - BORROWING	CR
P	2592	OTHER DEBT - REPAYMENT	DR
S	2600	ACTUARIAL LIABILITIES	CR
P	2610	RETIREMENT PLANS	CR
P	2620	INSURANCE PLANS	CR
P	2690	OTHER ACTUARIAL LIABILITIES	CR
S	2900	OTHER LIABILITIES	CR
P	2910	PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL	CR
P	2920	CONTINGENT LIABILITIES	CR
P	2930	LIABILITY FOR BORROWINGS TO BE RCVD	CR
P	2940	CAPITAL LEASE LIABILITY	CR
P	2950	LIABILITY FOR SUBSIDY RELATED TO UNDISBURSED LOANS	CR
P	2960	ACCOUNTS PAYABLE CANCELLED	CR
P	2970	RESOURCES PAYABLE TO TREASURY	CR
P	2990	OTHER LIABILITIES	CR

HHS STANDARD GENERAL LEDGER CHART OF ACCOUNTS

TYPE RECORD	ACCOUNT NUMBER	ACCOUNT TITLE	NORMAL BALANCE
G	3000	EQUITY	DC
P	3100	APPROPRIATED CAPITAL	CR
P	3105	APPROPRIATED CAPITAL FUNDING CANCELLED PAYABLES	DR
T	3200	INVESTED CAPITAL	CR
S	3210	CAPITAL INVESTMENTS	CR
P	3211	INVESTMENT IN CAPITAL ASSETS	CR
P	3212	FEDERAL PROPERTY IN CUSTODY OF OTHERS	CR
P	3213	APPROPRIATED FOR REVOLVING AND MANAGEMENT FUNDS	CR
P	3220	TRANSFERS-IN FROM OTHERS WITHOUT REIMBURSEMENT	CR
P	3230	TRANSFERS-OUT TO OTHERS WITHOUT REIMBURSEMENT	DR
S	3300	RESULTS OF OPERATIONS	DC
P	3310	CUMULATIVE RESULTS OF OPERATIONS	DC
P	3320	NET RESULTS OF OPERATIONS	DC
P	3400	DONATIONS AND OTHER ITEMS	CR
P	3500	DEFERRED LIQUIDATING CASH AUTHORITY	DR
P	3501	FUTURE FUNDING REQUIREMENTS	DR
S	3600	GENERAL AND TRUST FUND RECEIPTS	CR
P	3610	UNCOLLECTED REVENUE - GENERAL AND TRUST FUNDS - MISCELLANEOUS RECEIPTS	CR
P	3620	FUNDS RETURNED TO GENERAL AND TRUST FUNDS - MISCELLANEOUS RECEIPTS	DR
G	4000	BUDGETARY	DR
P	4001	ANTICIPATED TOTAL RESOURCES	DR
P	4032	ANTICIPATED CONTRACT AUTHORITY	DR
P	4034	ANTICIPATED REDUCTIONS TO CONTRACT AUTHORITY	CR
P	4042	ANTICIPATED BORROWING AUTHORITY	DR
P	4044	ANTICIPATED REDUCTIONS TO BORROWING AUTHORITY	CR
P	4047	ANTICIPATED PAYMENTS TO TREASURY	CR

HHS STANDARD GENERAL LEDGER CHART OF ACCOUNTS

TYPE RECORD	ACCOUNT NUMBER	ACCOUNT TITLE	NORMAL BALANCE
P	4060	ANTICIPATED COLLECTIONS FROM NON- FEDERAL SOURCES	DR
P	4070	ANTICIPATED COLLECTIONS FROM FEDERAL SOURCES	DR
S	4110	APPROPRIATIONS REALIZED, NET	DR
P	4111	DEBT LIQUIDATION APPROPRIATIONS	DR
P	4112	DEFICIENCY APPROPRIATIONS	DR
P	4113	APPROPRIATIONS RESCINDED	CR
P	4114	APPROPRIATIONS REALIZED BUT WITHDRAWN	DR
P	4115	LOAN SUBSIDY APPROPRIATION - INDEFINITE	DR
P	4116	ENTITLEMENT LOAN SUBSIDIES APPROPRIATION - INDEFINITE	DR
P	4117	LOAN ADMINISTRATIVE EXPENSE APPROPRIATION - DEFINITE - CURRENT	DR
P	4118	RE-ESTIMATED DISCRETIONARY LOAN SUBSIDY APPROPRIATION - INDEFINITE - PERMANENT	DR
P	4119	OTHER APPROPRIATIONS REALIZED	DR
P	4120	APPROPRIATIONS ANTICIPATED - INDEF.	DR
P	4121	LOAN SUBSIDY APPROPRIATION - INDEF. - CURRENT	DR
S	4130	CONTRACT AUTHORITY	DR
P	4131	CURRENT-YEAR CONTRACT AUTHORITY REALIZED - DEFINITE	DR
P	4132	CURRENT-YEAR CONTRACT AUTHORITY REALIZED - INDEFINITE	DR
P	4133	ACTUAL REDUCTIONS TO CONTRACT AUTHORITY	CR
P	4135	CONTRACT AUTHORITY CONVERTED TO CASH	CR
P	4138	RESOURCES REALIZED FROM CONTRACT AUTHORITY	DR
P	4139	CONTRACT AUTHORITY CARRIED FORWARD	DR
S	4140	BORROWING AUTHORITY	DR
P	4141	CURR-YR BORR AUTH REALIZED - DEF.	DR
P	4142	CURR-YR BORR AUTH REALIZED - INDEF.	DR
P	4143	ACTUAL REDUCTIONS TO BORROWING AUTHORITY	DR
P	4145	BORROWING AUTHORITY CONVERTED TO CASH	CR
P	4148	RESOURCES REALIZED FROM BORROWING AUTHORITY	DR
P	4149	BORROWING AUTHORITY CARRIED FORWARD	DR

HHS STANDARD GENERAL LEDGER CHART OF ACCOUNTS

TYPE RECORD	ACCOUNT NUMBER	ACCOUNT TITLE	NORMAL BALANCE
P	4147	ACTUAL PAYMENTS TO TREASURY	CR
P	4150	REAPPROPRIATIONS	DR
P	4160	ANTICIPATED TRANSFERS - CURRENT-YEAR AUTHORITY	DC
P	4170	TRANSFERS - CURRENT-YEAR AUTHORITY	DC
P	4180	ANTICIPATED TRANSFERS - PRIOR-YEAR AUTHORITY	DC
P	4190	TRANSFERS - PRIOR-YEAR AUTHORITY	DC
P	4201	TOTAL ACTUAL RESOURCES - COLLECTED	DR
P	4210	ANTICIPATED REIMB AND OTHER INCOME	DR
P	4215	ANTICIPATED TRUST FUND EXP TRANSFERS	DR
P	4220	REIMBURSABLE ORDERS ACCEPTED	CR
P	4225	APPROP TRUST FUND EXPENDITURE TRANSFERS - RECEIVABLE	DR
P	4230	UNFILLED CUSTOMER ORDERS - UNOBLIGATED	DR
P	4240	UNFILLED CUSTOMER ORDERS - OBLIGATED	DR
P	4250	REIMBURSEMENTS AND OTHER INCOME EARNED	DR
P	4255	REVOLVING FUND EARNED REVENUE	CR
S	4260	ACTUAL COLLECTIONS FROM NON-FEDERAL SOURCES	DR
P	4261	ACTUAL COLLECTION OF FEES	DR
P	4262	ACTUAL COLLECTION OF LOAN PRINCIPAL	DR
P	4263	ACTUAL COLLECTION OF LOAN INTEREST	DR
P	4264	ACTUAL COLLECTION OF RENT	DR
P	4265	PROCEEDS FROM COLLATERAL	DR
P	4266	OTHER ACTUAL COLLECTIONS - NON-FEDERAL	DR
S	4270	ACTUAL COLLECTIONS FROM FEDERAL SOURCES	DR
P	4271	ACTUAL PROGRAM FUND SUBSIDY - COLLECTED - DEFINITE - CURRENT	DR
P	4272	ACTUAL PROGRAM FUND SUBSIDY - COLLECTED - INDEFINITE - PERMANENT	DR
P	4273	INTEREST COLLECTED FROM TREASURY	DR
P	4274	ACTUAL PROGRAM FUND SUBSIDY COLLECTED - INDEFINITE -CURRENT	DR
P	4275	ACTUAL COLLECTIONS FROM LIQUIDATING ACCOUNT	DR
P	4276	ACTUAL COLLECTIONS FROM FINANCING FUND	DR
P	4277	OTHER ACTUAL COLLECTIONS - FEDERAL	DR
P	4310	ANTICIPATED RECOVERIES OF PRIOR YEAR OBLIGATIONS	DR

HHS STANDARD GENERAL LEDGER CHART OF ACCOUNTS

TYPE RECORD	ACCOUNT NUMBER	ACCOUNT TITLE	NORMAL BALANCE
P	4320	ACTUAL RECOVERIES OF PRIOR YEAR OBLIGATIONS	CR
P	4350	CANCELLED AUTHORITY	
S	4390	BALANCE AVAILABLE FOR RESTORATION, WRITEOFF AND WITHDRAWAL	DC
P	4391	RESTORATIONS, WRITEOFFS AND WITHDRAWALS	DC
P	4392	RESCISSIONS	CR
P	4395	AUTHORITY UNAVAILABLE PURSUANT TO PUBLIC LAW	CR
P	4410	BUDGETARY RESOURCES - NOT AVAILABLE PURSUANT TO PUBLIC LAW	CR
P	4420	UNAPPORTIONED AUTHORITY - PENDING RESCISSION	CR
P	4430	UNAPPORTIONED AUTHORITY -OMB DEFERRAL	CR
P	4450	UNAPPORTIONED AUTHORITY - AVAILABLE	CR
S	4510	APPORTIONMENTS	CR
P	4511	APPORTIONMENT AVAILABLE FOR DISTRIBUTION - CURRENT QUARTER	CR
P	4512	APPORTIONMENT AVAILABLE FOR DISTRIBUTION - SUBSEQUENT QUARTERS	CR
P	4520	ALLOCATIONS TO OTHERS	CR
P	4530	ALLOCATIONS FROM OTHERS	DR
P	4540	INTERNAL FUND DISTRIBUTIONS ISSUED	CR
P	4550	INTERNAL FUND DISTRIBUTIONS RECEIVED	DR
S	4570	ALLOTMENTS AND ALLOWANCES ISSUED	CR
P	4571	ALLOTMENTS ISSUED (INTRA-AGENCY)	CR
P	4572	ALLOWANCES ISSUED (INTRA-AGENCY)	CR
S	4580	ALLOTMENTS AND ALLOWANCES RECEIVED	DR
P	4581	ALLOTMENTS RECEIVED (INTRA-AGENCY)	DR
P	4582	ALLOWANCES RECEIVED (INTRA-AGENCY)	DR
P	4590	APPORTIONMENTS - UNAVAILABLE	CR
S	4610	ALLOTMENTS - REALIZED RESOURCES	CR
P	4611	ALLOTMENTS AVAILABLE FOR COMM./OBLIG.	CR
P	4612	ALLOWANCES AVAILABLE FOR COMM./OBLIG.	CR

HHS STANDARD GENERAL LEDGER CHART OF ACCOUNTS

<u>TYPE RECORD</u>	<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>NORMAL BALANCE</u>
P	4620	OTHER FUNDS AVAILABLE FOR COMMITMENT/ OBLIGATION	CR
P	4630	FUNDS NOT AVAILABLE FOR COMMITMENT/ OBLIGATION	CR
P	4650	ALLOTMENTS - EXPIRED AUTHORITY	CR
P	4700	COMMITMENTS	CR
T	4800	UNDELIVERED ORDERS	CR
P	4801	UNDELIVERED ORDERS - UNPAID	CR
P	4802	UNDELIVERED ORDERS - PAID	CR
P	4820	UNDELIVERED ORDERS - CANCELLED	CR
P	4830	UNDELIVERED ORDERS - OBLIGATIONAL ADJUSTMENTS	CR
S	4870	DOWNWARD ADJUSTMENT OF PRIOR-YEAR UNDELIVERED ORDERS	DR
P	4871	DOWNWARD ADJUSTMENT OF PRIOR-YEAR UNDELIVERED ORDERS - UNPAID	DR
P	4872	DOWNWARD ADJUSTMENT OF PRIOR-YEAR UNDELIVERED ORDERS - PAID	DR
S	4880	UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS	CR
P	4881	UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - UNPAID	CR
P	4882	UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - PAID	CR
T	4900	EXPENDED AUTHORITY	CR
P	4901	EXPENDED AUTHORITY - UNPAID	CR
P	4902	EXPENDED AUTHORITY	CR
P	4920	EXPENDED AUTHORITY - CANCELLED	DR
P	4930	EXPENDED AUTHORITY REPORTED AGAINST TRANSFERS TO OTHER AGENCIES	CR
S	4970	DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY	DR
P	4971	DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - UNPAID	DR
P	4972	DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - REFUNDS - PAID	DR

HHS STANDARD GENERAL LEDGER CHART OF ACCOUNTS

TYPE RECORD	ACCOUNT NUMBER	ACCOUNT TITLE	NORMAL BALANCE
S	4980	UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY	CR
P	4981	UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - UNPAID	CR
P	4982	UPWARD ADJUSTMENTS TO PRIOR-YEAR EXPENDED AUTHORITY - PAID	CR
G	5000	REVENUE AND FINANCING SOURCES	CR
P	5100	REVENUE FROM GOODS SOLD	CR
P	5200	REVENUE FROM SERVICES PROVIDED	CR
S	5300	INTEREST AND PENALTIES REVENUE	CR
P	5301	INTEREST REVENUE EARNED - RETAINED BY AGENCY	CR
P	5302	INTEREST REVENUE EARNED - GENERAL/ TRUST FUND RECEIPTS	CR
P	5303	INTEREST, PENALTY & ADMINISTRATIVE COSTS EARNED ON DELINQUENT ACCOUNTS - GENERAL/TRUST FUND RECEIPTS	CR
P	5400	BENEFIT PROGRAM REVENUE	CR
CR			
P	5500	INSURANCE AND GUARANTEE PREMIUM REVENUE	CR
S	5600	DONATED REVENUE	CR
P	5601	DONATED FOR TRAVEL EXPENSE - CASH RETAINED BY AGENCY	CR
P	5602	DONATED FOR TRAVEL EXPENSE - VALUE OF SERVICES-IN-KIND	CR
P	5603	DONATED FOR TRAVEL EXPENSE - CASH RETAINED BY TRAVELER	CR
P	5604	OTHER DONATED REVENUE	CR
P	5700	APPROPRIATED CAPITAL USED	CR
P	5790	OTHER FINANCING SOURCES	DC
P	5799	ADJUSTMENT OF APPROPRIATED CAPITAL USED	DR
P	5800	TAX REVENUES	CR
S	5900	OTHER REVENUE	CR
P	5901	MISCELLANEOUS REVENUE - GENERAL/ TRUST FUND RECEIPTS	CR
P	5902	INTRA-OFFICE SALES REVENUE - TRANSFERS OUT	CR
P	5903	REVENUE - ALL OTHER SOURCES	CR

HHS STANDARD GENERAL LEDGER CHART OF ACCOUNTS

TYPE RECORD	ACCOUNT NUMBER	ACCOUNT TITLE	NORMAL BALANCE
P	5990	CONTRA REVENUE - COLLECTED FOR OTHERS	DR
G	6000	EXPENSE	DR
S	6100	OPERATING/PROGRAM EXPENSES	DR
P	6101	OPERATING/PROGRAM EXPENSES	DR
P	6102	INTRA-OFFICE PURCHASES EXPENSE - TRANSFERS IN	DR
P	6103	EXPENSE - COST CAPITALIZED	CR
P	6104	EXPENSE - CASH DISCOUNTS LOST/NOT TAKEN	DR
P	6105	EXPENSE - PRICE VARIATION/CASH DISCOUNTS TAKEN	DC
P	6106	EXPENSE - BAD DEBT	DR
P	6107	SUPPLIES AND MATERIALS ISSUED FROM INVENTORY	DR
P	6108	EXPENSE - RECLASSIFIED AS EXTRAORDINARY ITEM	CR
P	6190	CONTRA BAD DEBTS EXPENSE - INCURRED FOR OTHERS	CR
P	6199	EXCESS SUBSIDY RETURNED	CR
S	6300	INTEREST EXPENSES	DR
P	6310	INTEREST EXPENSES ON BORROWING FROM TREASURY	DR
P	6320	INTEREST EXPENSES ON SECURITIES	DR
P	6330	OTHER INTEREST EXPENSES	DR
P	6400	BENEFIT PROGRAM EXPENSES	DR
P	6500	COST OF GOODS OR SERVICES SOLD	DR
P	6600	APPLIED OVERHEAD	DC
S	6900	OTHER EXPENSES	DR
P	6901	EXPENSE FROM TRANSFERS TO OTHER AGENCIES	DR
P	6902	DEPRECIATION AND AMORTIZATION - UNFUNDED	DR
P	6903	BAD DEBT EXPENSE - UNFUNDED	
DR			
P	6904	ANNUAL AND COMPENSATORY LEAVE - UNFUNDED	DR
P	6905	OTHER EXPENSES - UNFUNDED	DR
P	6906	CURRENT-YEAR UNFUNDED FECA EXPENSE	DR

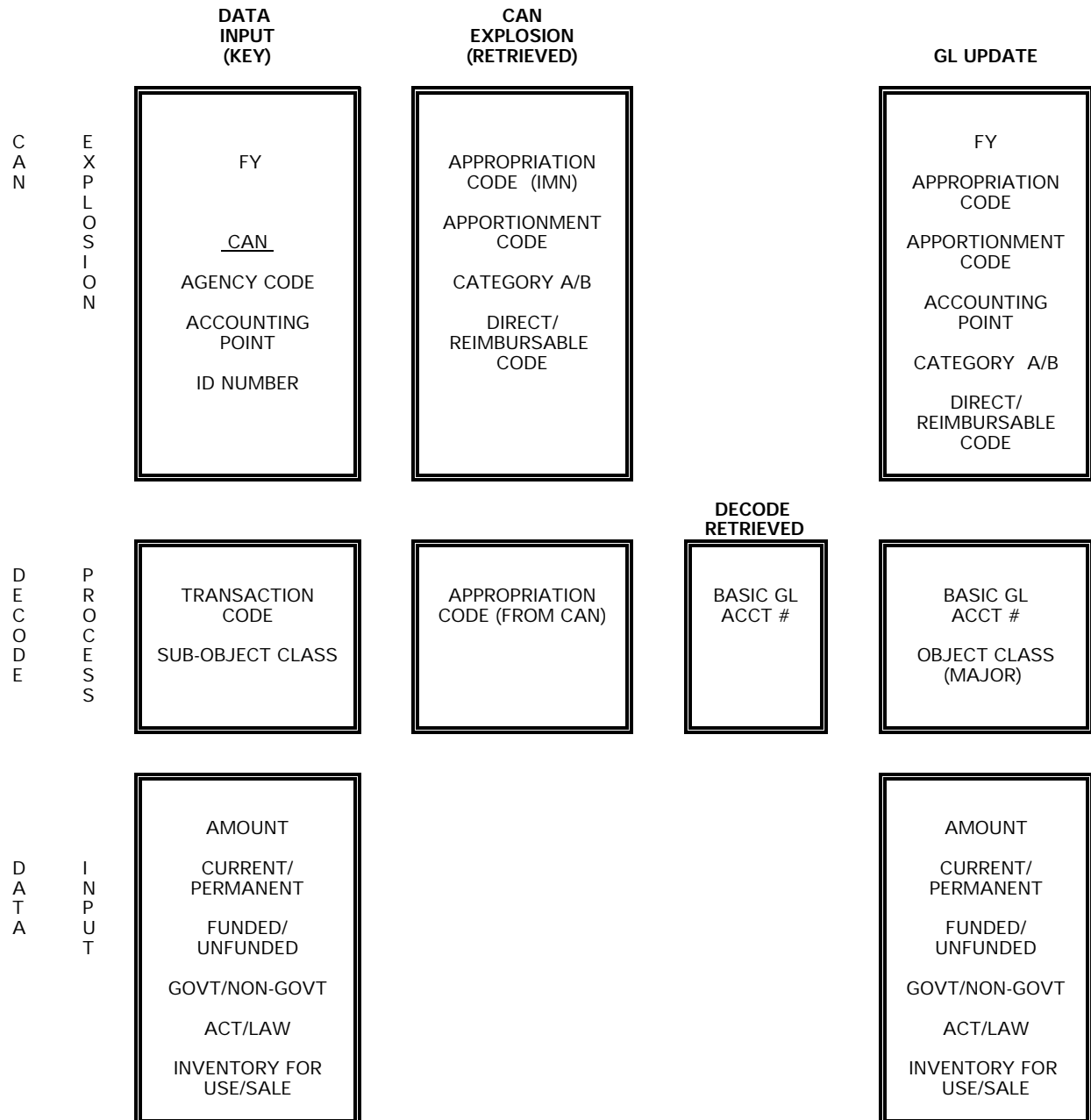
HHS STANDARD GENERAL LEDGER CHART OF ACCOUNTS

TYPE RECORD	ACCOUNT NUMBER	ACCOUNT TITLE	NORMAL BALANCE
G	7000	GAINS, LOSSES, AND UNUSUAL ITEMS	DC
T	7100	GAINS	CR
S	7110	GAINS ON DISPOSITION OF ASSETS	CR
P	7111	GAINS ON DISPOSITION OF ASSETS - BOOK VALUE OF ASSET	DR
P	7112	GAINS ON DISPOSITION OF ASSETS - PROCEEDS OF SALE	CR
P	7190	OTHER GAINS	CR
T	7200	LOSSES	DR
S	7210	LOSSES ON DISPOSITION OF ASSETS	DR
P	7211	LOSSES ON DISPOSITION OF ASSETS - BOOK VALUE OF ASSET	DR
P	7212	LOSSES ON DISPOSITION OF ASSETS - PROCEEDS OF SALE	CR
P	7290	OTHER LOSSES	DR
P	7300	EXTRAORDINARY ITEMS	DC
S	7400	PRIOR PERIOD ADJUSTMENTS	DC
P	7401	PRIOR YEAR UNFUNDED FECA EXPENSES	DR
P	7402	PRIOR YEAR FUNDED FECA EXPENSE	DR
P	7500	DISTRIBUTION OF INCOME - DIVIDEND	DR
P	7600	CHANGES IN ACTUARIAL LIABILITY	DC
S	8000	GOVERNMENT-WIDE MEMORANDUM ACCOUNTS	DC
P	8010	GUARANTEED LOAN LEVEL (GLL)	DR
P	8015	GUARANTEED LOAN LEVEL - UNAPPORTIONED	CR
P	8020	GUARANTEED LOAN LEVEL - APPORTIONED	CR
P	8025	GUARANTEED LOAN LEVEL - ALLOTTED AND AVAILABLE LENDERS	CR
P	8030	GUARANTEED LOAN LEVEL - ADMINISTRATIVE COMMITMENTS PRIOR TO SIGNING CONTRACTS	CR
P	8035	GUARANTEED LOAN LEVEL - CONTRACT SIGNED - UNDISBURSED BY LENDERS	CR
P	8040	GUARANTEED LOAN LEVEL - DISBURSED BY LENDERS	CR
P	8045	GUARANTEED LOAN LEVEL - UNUSED AUTHORITY	CR

HHS STANDARD GENERAL LEDGER CHART OF ACCOUNTS

TYPE RECORD	ACCOUNT NUMBER	ACCOUNT TITLE	NORMAL BALANCE
P	8050	GUARANTEED LOAN LEVEL (GL) PRINCIPAL OUTSTANDING	CR
P	8053	GUARANTEED LOAN NEW DISBURSEMENTS BY LENDER	CR
P	8056	GUARANTEED LOAN REPAYMENTS AND PREPAYMENTS	DR
P	8059	GUARANTEED LOAN DEFAULT - LOAN ACQUIRED	DR
P	8062	GUARANTEED LOAN DEFAULT - PROPERTY ACQUIRED	DR
P	8065	GUARANTEED LOAN DEFAULT - CLAIM PAYMENT ONLY	DR
P	8068	GUARANTEED LOAN ADJUSTMENTS	DC
P	8070	GUARANTEED LOAN PRINCIPAL TO BE COLLECTED	DR
S	9000	HHS MEMORANDUM ACCOUNTS	DC
P	9001	AUTHORITY TO DRAW FUNDS	DR
P	9012	GUARANTEED LOANS	DR
P	9016	ACQUIRED COLLATERAL	DR
P	9062	LOANS GUARANTEED	CR
P	9066	COLLATERAL ACQUIRED PENDING LOAN DEFAULT	CR
P	9501	FUNDS NOT YET DRAWN	CR
P	9700	CONTINGENT ACCOUNTS - CONTROL	DR
P	9771	CONTINGENT ACCOUNTS PAYABLE - DEFERRALS	CR
P	9999	PROGRAMMING ENTRY	DC

GENERAL LEDGER UPDATE PROCESS



GENERAL LEDGER RECORD
DATA ELEMENTS DEFINITIONS

Field #	Data Element Definition
1	FISCAL YEAR - This code identifies the fiscal year of the appropriation. General ledger accounts are maintained by individual fiscal year for the three most current fiscal years. Prior fiscal years are merged and identified as "M" in the fiscal year field.
2	IMN CODE - This IMN code identifies the appropriation and categorizes it by type of fund; annual appropriation, trust fund, etc.
3	APPORTIONMENT CODE - This code identifies the apportionment when there are multiple apportionments within an appropriation.
4	ACCOUNTING POINT - This code identifies the Accounting Point within an OPDIV/Agency/OS.
5	ACCOUNT ID - The general ledger account number is comprised of a basic account number and 0 to 7 sub-account codes. Following are the segments of a G/L account number:
5A	<u>Basic Account Code</u> - A General Ledger account number as described in sections 4-20-10 and 4-20-20.
	<u>Subsidiary Classification</u> - The following codes further subdivide the data recorded in a basic general ledger account to meet external reporting requirements as described in section 4-20-10C.
5B	Category Code
5C	Direct/Reimbursable Code
5D	Current/Permanent Code
5E	Funded/Unfunded Code
5F	Govt/Non-Govt code

GENERAL LEDGER RECORD
DATA ELEMENTS DEFINITIONS

Field #	Data Element Definition
5G	Act/Law Code
5H	Major Object Class Code
5I	Inventory for Use/Sale
6	CURRENT BALANCE - A signed money amount field to accommodate amounts up to \$99,999,999,999.99 (Debits = "+" and Credits = "-").
7	PRIOR MONTH END BALANCE - A signed money amount field to accommodate amount up to \$99,999,999,999.99 (Debits = "+" and Credits = "-").
8	PRIOR YEAR END BALANCE - A signed money amount field to accommodate amount up to \$99,999,999,999.99 (Debits = "+" and Credits = "-").
9	PRIOR QUARTER END BALANCE - A signed money amount field to accommodate amount up to \$99,999,999,999.99 (Debits = "+" and Credits = "-").
10	PRIOR MONTH BEGINNING BALANCE - A signed money amount field to accommodate amount up to \$99,999,999,999.99 (Debits = "+" and Credits = "-").
11	PRIOR YEAR BEGINNING BALANCE - A signed money amount field to accommodate amount up to \$99,999,999,999.99 (Debits = "+" and Credits = "-").

GENERAL LEDGER RECORD LAYOUT

<u>Field #</u>	<u>Data Element</u>	<u>Number of Characters</u>	<u>Record Position</u>	<u>Desc.</u>	<u>Length</u>
1	Fiscal Year (FY)	2	001-002	N	Fixed
2	IMN code (Appropriation)	3	003-005	N	Fixed
3	Apportionment Code	1	006	A/N	Fixed
4	Accounting Point	2	007-008	N	Fixed
	Reserved for Future Use	10	009-018		
5	<u>Account ID:</u>				
5A	Basic Account Code	4	019-022	N	Fixed
	Subsidiary				
	Classification Codes:				
5B	Category Code	1	023	A	Fixed
5C	Direct/Reimb. Code	1	024	A	Fixed
5D	Current/Permanent Code	1	025	A	Fixed
5E	Funded/Unfunded Code	1	026	A	Fixed
5F	Govt/Non-Govt. Code	1	027	A	Fixed
5G	Act/Law Code	1	028	A	Fixed
5H	Major Object Class Code	2	029-030	N	Fixed
	Reserved for Future Use	2	031-032		
5J	Inventory for Use/Sale	1	033	A	Fixed
	Reserved for Future Use	7	034-039		
6	Current Balance	16	040-055	N	Variable
7	Prior Month End Balance	16	056-071	N	Variable
8	Prior Year End. Balance	16	072-087	N	Variable
9	Prior Qtr. End. Balance	16	088-103	N	Variable
10	Prior Month Beg. Balance	16	104-119	N	Variable
11	Prior Year Beg. Balance	16	120-135	N	Variable

POSTED GENERAL LEDGER ACCOUNT EXAMPLE

ACCOUNT NUMBER : 1312 P

ACCOUNT TITLE : REFUNDS RECEIVABLE

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF RECEIVABLES BILLED AS REFUNDS TO APPROPRIATIONS DUE
FROM GOVERNMENT AND NON- GOVERNMENT AGENCIES.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON- GOVERNMENT

DEBIT		CREDIT	
TC 019A	TRANSFERS OF GROSS RECEIVABLE BETWEEN APPROPRIATIONS OR BETWEEN OTHER AGENCIES (TRNSFERS IN)	TC 057B	CANCELLATION OF ACCOUNTS RECEIVABLE REFUNDS AND REIMBURSEMENTS IN EXPIRED ACCOUNTS
CONTRA	1011	CONTRA	3100
TC 070A	RECLASSIFY OVER ADVANCE BY PMS TO OPDIV/AGENCY ACCOUNTS RECEIVABLE (FOR COLLECTION WRITEOFF)	TC 113A	TO WRITE OFF UNCOLLECTIBLE ACCOUNTS RECEIVABLE - (NON- GOVERNMENT) (UNFUNDED)
CONTRA	1012	CONTRA	1319 3100
TC 28EA	RECEIPT OF UNCOLLECTIBLE REFUNDS TRANSFERRED FROM ACCOUNTING POINTS	TC 236A	COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED
CONTRA	1942	CONTRA	1012
TC 328A	ACCOUNTS RECEIVABLE - REFUNDS FOR RECOVERY OF PRIOR YR OBLIGATIONS - UNEXPIRED MULTI- YEAR AND NO- YEAR ACCOUNTS	TC 287A	TRANSFERS OF UNCOLLECTIBLE REFUNDS FROM ACCOUNTING POINTS TO HEADQUARTERS
CONTRA	7400	CONTRA	1932
TC 330A	ACCTS RECEIVABLE - REFUNDS		
CONTRA	1511 1521 1571 1591 1710 1721 1722 1730 1740 1751 1753 1756 1810 1830 6101		

FISCAL YEAR/CAN/SUB-OBJECT CLASS
DATA ELEMENTS DEFINITIONS

Field #	Data Element Definition
1	FISCAL YEAR - The last two digits of the Fiscal Year. In this file the combination of FY/CAN/SUB-OC identifies a unique record (balance).
2	COMMON ACCOUNTING NUMBER (CAN) - The code which identifies Fund Structure, Organization, Cost Center, Program, etc. Refer to Chapter 4-30 for a complete description of the CAN number.
3	SUB-OBJECT CLASS CODE - A code for classifying financial transactions. Refer to Chapter 4-50 for a complete listing and description of Object Classification Codes.
4	CURRENT BALANCE - APPORTIONMENTS - A signed money amount field to accommodate amounts up to \$99,999,999,999,999.99. This field provides a breakdown of accounts 4511 & 4512, by FY/CAN/SUB-OC.
5	CURRENT BALANCE - ALLOTMENTS - A signed money amount field to accommodate amounts up to \$99,999,999,999,999.99. This field provides a breakdown of accounts 4611 by FY/CAN/SUB-OC.
6	CURRENT BALANCE - ALLOWANCES - A signed money amount field to accommodate amounts up to \$99,999,999,999,999.99. This field provides a breakdown of accounts 4612, 4620 & 4630, by FY/CAN/SUB-OC.
7	CURRENT BALANCE - COMMITMENTS - A signed money amount field to accommodate amounts up to \$99,999,999,999,999.99. This field provides a breakdown of accounts 4700 by FY/CAN/SUB-OC.
8	CURRENT BALANCE - UNDELIVERED ORDERS - A signed money amount field to accommodate amounts up to \$99,999,999,999,999.99. This field provides a breakdown of accounts 4800 by FY/CAN/SUB-OC.

FISCAL YEAR/CAN/SUB-OBJECT CLASS
DATA ELEMENTS DEFINITIONS

Field #	Data Element Definition
9	CURRENT BALANCE - EXPENDED APPROPRIATION - A signed money amount field to accommodate amounts up to \$99,999,999,999,999.99. This field provides a breakdown of accounts 4900 & 4930, by FY/CAN/SUB-OC
10	CURRENT BALANCE - DISBURSEMENTS - A signed money amount field to accommodate amounts up to \$99,999,999,999,999.99. This field provides a breakdown of accounts 1012, 1013 & 1014, by FY/CAN/SUB-OC.
11	CURRENT BALANCE - REVENUE - A signed money amount field to accommodate amounts up to \$99,999,999,999,999.99. This field provides a breakdown of accounts 5000 by FY/CAN/SUB-OC.
12	CURRENT BALANCE - EXPENSE - A signed money amount field to accommodate amounts up to \$99,999,999,999,999.99. This field provides a breakdown of accounts 6000 by FY/CAN/SUB-OC.

FISCAL YEAR/CAN/SUB-OBJECT CLASS
RECORD LAYOUT

<u>Field #</u>	<u>Data Element</u>	<u>Number of Characters</u>	<u>Record Position</u>	<u>Desc</u>	<u>Length</u>
1	Fiscal Year (FY)	2	001-002	N	Fixed
2	* <u>Common Accounting Number:</u>				
	Agency Code	1	003	A/N	Fixed
	Accounting Point	2	004-005	N	Fixed
	I.D. Number	4	006-009	A/N	Fixed
	Reserved for Future Use	10	010-019		
3	Sub-Object Class Code	4	020-023	N	Fixed
	<u>Current Balances:</u>				
4	Apportionment	16	024-039	N	Variable
5	Allotment	16	040-055	N	Variable
6	Allowance	16	056-071	N	Variable
7	Commitments	16	072-087	N	Variable
8	Undelivered Orders	16	088-103	N	Variable
9	Expended Appropriation	16	104-119	N	Variable
10	Disbursements	16	120-135	N	Variable
11	Revenue	16	136-151	N	Variable
12	Expense	16	152-167	N	Variable

* See Exhibits 4-30-A and 4-30-B for the level of accounting data that can be obtained from the CAN.